

*University of N.H.*

# **ANNUAL REPORT**

of the Town of

# **RAYMOND**

New Hampshire

## **1946**

**For the Fiscal Year Ending December 31,  
1946**





**ANNUAL REPORT**  
**of the**  
**Town of Raymond**

**New Hampshire**

**For the Fiscal Year Ending December 31**  
**1946**



**THE RECORD PRESS**  
*Printers*  
**ROCHESTER, N. H.**

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352.07  
R27  
1946

OFFICERS OF THE TOWN OF RAYMOND, 1946

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Moderator

ALFRED L. GOSSELIN

Town Clerk

GROVER C. WATERHOUSE

Town Treasurer

LILLIAN P. GILE

Selectmen

HARVEY G. HINTZE

FRANK P. CORSON

GEORGE C. GOVE

Collector of Taxes

CALVIN J. LANGFORD

Representative to General Court

THOMAS BLUIETTE

Trustees of Trust Funds

MILLARD LITTLEFIELD

HUGH D. WHITTIER

JOHN P. LITTLEFIELD

School Board

ARTHUR W. SEVERANCE

MILDRED R. GUPTILL

JOSIAH R. GORDON

Water Commissioners

GEORGE H. GUPTILL

EUGENE P. MAYNARD

JOHN P. LITTLEFIELD

TOWN OF RAYMOND

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Board of Health

DR. FRED FERNALD

Supervisors of Check List

ROYAL PROCTOR

ESSEX VINING

CALVIN J. LANGFORD

Auditors

ROBERT E. ECCLESTON

PHYLLIS A. GOVE

Highway Agent

LYMAN R. HAMMOND

Library Trustees

IBER B. HOLMES

ALFRED L. GOSSELIN

HARRIETT C. RICHARDSON

Chief of Police

ROMEO LEVESQUE

Chief of Fire Department

CLARENCE FULLER

Superintendent of Schools

GEORGE H. HARMON



**TOWN WARRANT**

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**THE STATE OF NEW HAMPSHIRE**

To the Inhabitants of the Town of Raymond in the county of Rockingham in said State, qualified to vote in Town Affairs:

You are hereby notified to meet at Odd Fellows Hall in said Raymond on Tuesday the 11th day of March, next, at ten of the clock in the forenoon, to act upon the following subjects:

1. To choose all necessary Town Officers for the year ensuing.

2. To raise such sums of money as may be necessary to defray town charges for the ensuing year and make appropriations of the same.

3. To fix compensation for collecting taxes for the year ensuing.

4. To see what sum of money the town will vote to raise and appropriate for town maintenance including snow.

5. To see what sum of money the town will vote to raise and appropriate for street lighting.

6. To see what sum of money the town will vote to raise and appropriate for Memorial Day.

7. To see what sum of money the town will vote to raise and appropriate for the Fire Department.

8. To see what sum of money the town will vote to raise and appropriate for Dudley-Tucker Library.

9. To see if the town will vote to authorize the Selectmen to borrow money in anticipation of taxes.

10. To see if the town will vote to raise and appropriate such sums for State Highways as recom-

mended by the New Hampshire State Highway Department.

11. To see if the town will vote to raise and appropriate \$1,000.00 toward payment of debt.

12. To see what sum of money the town will vote to raise and appropriate for tarring.

13. To see what sum of money the town will vote to raise and appropriate for town dump, also cleaning Main Street.

14. To see if the town will vote to petition the State Tax Commission to have an audit made by the Division of Municipal Accounting, and to make an appropriation to cover the expense of such audit.

15. To see if the town will vote to authorize the Board of Selectmen, this year and all subsequent years, to sell at public auction, any property acquired by Tax Collector deeds.

16. To see what sum of money the town will vote to raise and appropriate to mow once a year, in the month of July, if possible, all parts of the Old and New Pine Grove Cemetery that have not been moved, also pull up or cut all wild bushes scattered through said cemeteries.

17. To see what sum of money the town will vote for membership in the Merrimack Valley Regional Association.

18. To see what action the town will take on rebuilding or repairing the bridge on Epping Street, known as the "Smarts" Bridge and make appropriation for the same.

19. To fix compensation for collecting taxes from October 22, 1946, to March 12, 1947.

20. On petition of Robert E. Eccleston and ten others, to see if the town will vote to pass a town ordi-



nance to require the presence of the chairman or representative at the annual meetings of the Board of Selectmen, Water Board, School Board, Board of Trustees, Library Trustees, Town Treasurer, Tax Collector, Auditors, Highway Agent current books for the year for each department shall be in evidence.

21. On petition of Frederick W. McCarthy and twenty-seven others, to see what sum of money the town will raise and appropriate for tarring the Lane Road.

22. On petition of Lyman R. Hammond and twelve others, to see what action the town will take in regard to a Power Grader and Snow Plow and raise and appropriate money for same.

23. To see if the town will authorize the Selectmen to secure the assistance of the State Tax Commission in reappraising the taxable property in the town in order to secure greater equality as between taxpayers, and to insure the assessment of all property in the town on the same standard of value, and to raise and appropriate money to pay for the same.

24. On petition of Philip A. Fox and ten others, to see if the town will vote to accept Plan E.

25. On petition of P. A. Fox and eighty-seven others, to see what action the voters of the town of Raymond will take to instruct the Selectmen to take the necessary action to secure a State Liquor Store. The town having voted for a liquor store over a period of years and no action has ever been taken regarding same.

26. To see if the town will vote to instruct the Selectmen to take necessary legal action to have cancelled and rescinded a certain deed executed by the Selectmen of Raymond, dated November 28, 1942, purporting to convey to Ethel M. Blake the town's title



and interest in 75 acres of land commonly known as the Orfield property.

27. To see what action the town will take to abolish the Municipal Court.

28. To see what sum of money the town will vote to raise to pay the Chairman or Clerk of the Trustees of Trust Funds.

29. To see if the town will vote to raise and appropriate money to install two street lights, one near Dudley-Tucker Library and one near entrance to Falconer's driveway, to replace the one formerly there.

30. To see if the town will vote to take any action relative to filling in the large depression in the front of the old Pine Grove Cemetery.

31. To see what action the town will take to establish a Zoning Ordinance or a Building Code for Town of Raymond.

32. To transact such other business as may legally come before said meeting.

Given under our hands and seal this 24th day of February, in the year of our Lord nineteen hundred and forty-seven.

HARVEY G. HINTZE,  
FRANK P. CORSON,  
GEORGE C. GOVE,

Selectmen of Raymond.

A true copy of Warrant—Attest:

HARVEY G. HINTZE,  
FRANK P. CORSON,  
GEORGE C. GOVE,

Selectmen of Raymond.

## ESTIMATED REVENUES AND CREDITS, 1946

	Est. for 1946	Act. Rec. 1946	Increase	Decrease
Interest and Dividend Tax,	\$247 54	\$280 16	\$35 62	
Railroad Tax,	109 21	107 15		\$2 06
Savings Bank Tax,	324 04	244 13		79 91
Motor Vehicle Permit Fees,	1,000 00	1,443 89	443 89	
Business Licenses and Permits,	210 00	156 00		54 00
Fines and Forfeits, Municipal Court,	10 10	12 70	2 60	
Interest Received on Taxes,	10 00	262 67	252 67	
	\$1,910 89	\$2,509 70	\$734 78	\$135 97
Less Overlay,	401 02			
	\$1,509 87			
Appropriations,	\$50,566 15			
Less Estimated Credits,	1,509 87			
Amount to be raised by Taxation,	\$49,056 28			
Less Poll Taxes,	1,454 00			
Net Amount to be raised by Property Taxes on which Town Tax is figured,	\$47,602 28			
Taxes Committed to Collector: Property Taxes,	\$47,602 28			
Poll Taxes,	1,454 00			
	\$49,056 28			

## PURPOSES OF EXPENDITURES

	Act. Exp. 1946	Budget for 1947
Current Maintenance Expenses:		
General Government:		
Town Officers' Salaries,	\$875 00	\$1,000 00
Town Officers' Expenses,	690 42	900 00



## TOWN OF RAYMOND

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Election and Registration Expenses,	241 00	75 00
Tax Collector,	268 06	400 00
Protection of Persons and Property:		
Police Department,	492 95	700 00
Fire Department,	898 12	1,525 40
Health, Vital Statistics,	43 50	45 00
Highways and Bridges:		
Town Maintenance,	4,424 70	4,000 00
Town Dump,	53 20	150 00
Tarring Roads,	2,211 70	2,300 00
Cleaning Main Street,	100 00	100 00
Street Lighting,	1,026 00	1,026 00
Class V Roads,	555 59	562 73
Cemetery,	310 00	250 00
Public Welfare:		
Town Poor,	79 24	1,000 00
Old Age Assistance,	2,131 51	3,000 00
Library,	250 00	250 00
Taxes bought by Town,	196 95	200 00
Memorial Day,	800 00	300 00
Parks and Playgrounds,	77 97	100 00
Hydrant Rental,	1,000 00	1,000 00
Interest:		
On Temporary Loans,	169 17	200 00
On Long Term Loans,	112 99	150 00
Payment on Principal of Debt,	1,000 00	1,000 00
County Tax,	3,334 09	3,334 09
Payments to School District:		
Account 1945 Budget,	13,500 00	
Account 1946 Budget,	19,200 00	32,195 00
Dog Tax years 1943, '44, '45, '46,	1,342 00	
Regional Association,	99 06	
Blister Rust,	397 60	400 00
Bounties,	23 00	

Expenses for and Damage by Dogs,	101 80	
Forest Fires,	109 33	
Special Poll Taxes and Interest,	582 12	
Automobile Fees,	140 75	
Miscellaneous Expenses,	415 23	
Payment on Notes in Anticipation of Taxes,	14,000 00	
Payment on Long Term Note,	8,000 00	
	<hr/>	<hr/>
	\$79,253 46	\$56,163 22



## TOWN OF RAYMOND

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## VALUATION, 1946

	Residents	Non-Residents	Total
Growing wood and timber,	\$10,150 00	\$19,975 00	\$30,125 00
Land and buildings,	680,193 00	150,425 00	830,618 00
Electric plants,	39,805 61		39,805 61
Horses, 40,	4,515 00		4,515 00
Goats, 20,	300 00		300 00
Oxen, 4,	500 00		500 00
Cows, 101,	10,275 00		10,275 00
Other neat stock, 10,	635 00		635 00
Sheep, 50,	400 00		400 00
Fowls, 19,622,	23,447 50		23,447 50
Fur-bearing animals, 84,	570 00		570 00
Portable mills, 1,	400 00		400 00
Wood and lumber,	1,800 00	25,368 00	27,168 00
Stock in trade,	55,083 50	3,000 00	58,083 50
Gasoline pumps and tanks,	2,760 00		2,760 00
Fuel oil tanks,	700 00		700 00
Mills and machinery,	32,572 50	150 00	32,722 50
Total valuation,	\$864,107 11	\$198,918 00	\$1,063,025 11
Less soldiers' exemptions,	26,393 00		26,393 00
	\$837,714 11	\$198,918 00	\$1,036,632 11

Poll taxes, regular, 727, at \$2.00, \$1,454 00

Total amount of taxes committed to collector including  
town taxes, regular poll taxes, and national bank  
stock taxes, \$49,056 28

Amount of property valuation exempted to soldiers, \$26,393 00

Tax rate, \$4.60

Percent of property taxes for Support of School, 60%

Percent of property taxes for Support of Town, 40%

# **APPROPRIATIONS AND ACTUAL DISBURSEMENTS, 1946**

	Appropriations	Actual Disbursements	Decrease	Increase
Town Officers' Salaries,	\$850 00	\$875 00		\$25 00
Tax Collector,	300 00	268 06	\$31 94	
Town Officers' Expenses,	900 00	690 42	209 58	
Election and Registration,	200 00	241 00		41 00
Auto Fees,		140 75		140 75
Police Department,	800 00	492 95	307 05	
Fire Department,	800 00	898 12		98 12
Vital Statistics,	36 00	43 50		7 50
Forest Fires,		109 33		109 33
Town Maintenance,	4,000 00	4,424 71		424 71
Class V Highways,	550 00	555 59		5 59
Tarring Roads,	2,300 00	2,211 70	88 30	
Cleaning Main Street,	100 00	100 00		
Street Lighting,	1,026 00	1,026 00		
Unclassified Expenses,		415 23		415 23
Town Dump,	300 00	53 20	246 80	
Library,	250 00	250 00		
Old Age Assistance,	2,000 00	2,131 51		131 51
Town Poor,	500 00	79 24	420 76	
Memorial Day,	800 00	800 00		
Parks and Playgrounds,	50 00	77 97		27 97
Hydrant Rental,	1,000 00	1,000 00		
Cemeteries,	250 00	310 00		60 00
Regional Association,	99 06	99 06		
Interest,	350 00	282 16	67 84	
Payment on Principal of Debt,	1,000 00	1,000 00		
County Tax,	3,334 09	3,334 09		
School Tax:				
1945-46,	28,771 00	13,500 00		
1946-47,		19,200 00		
Special Poll Tax and Interest to State,		582 12		582 12
Dog Tax paid to School Dis- trict, 1943, 44, 45, 46,		1,342 40		1,342 40
Blister Rust,		397 60		397 60
Bounties,		23 00		23 00



## TOWN OF RAYMOND

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Expense of Damage by Dogs,	101 80	101 80
Taxes bought by Town,	196 95	196 95

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Total Appropriations,	\$50,566 15
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Temporary Loans in Antici-		
pation of Taxes,	14,000 00	14,000 00

Long Term Loan,	8,000 00	8,000 00
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	\$72,566 15	\$79,253 46
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## BALANCE SHEET, 1946

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 Assets

Town Treasurer, cash on hand,	\$3,505 63	
Reservé for purchase of new Highway Equipment,	714 25	
Water Department, Treasurer, cash on hand,	6,679 75	
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Total cash on hand December 31, 1946,		\$10,899 63

## Accounts Receivable:

Bounties due from State,	\$26 00	
Unredeemed taxes,	381 83	
Uncollected taxes,	7,228 60	
Accounts receivable, Water Department,	1,922 70	
Materials and supplies,	297 85	
	<hr/>	9,856 98
		<hr/>
		\$20,756 61

## Liabilities

## Accounts Owed by Town:

State of New Hampshire, special poll taxes,	\$303 00
Long term loan, Rockingham National Bank,	8,000 00
Notes payable, Water Depart- ment,	5,600 00
George F. Blanchard,	56 94



## TOWN OF RAYMOND

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School Department, balance		
1946 budget,	9,571 00	
Water Department, other liabilities,	2 40	
	<hr/>	\$23,533 34
Net debt,		\$2,776 73
		<hr/>
		\$20,756 61

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**SCHEDULE OF TOWN PROPERTY, 1946**

Library, land and buildings,	\$3,000 00
Furniture and equipment,	300 00
Police department and equipment,	200 00
Fire department and equipment,	5,000 00
Highway department and equipment,	6,000 00
Parks and playgrounds,	2,000 00
Water system,	25,000 00
School land and buildings,	55,000 00
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	\$96,500 00

## TOWN CLERK'S REPORT

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Received from registration of motor vehicles January 1, 1946, to March 12, 1946:

1945 cars registered in 1946,	\$13 39
1946 cars registered,	524 14
Filing fees,	17 00

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Total paid to treasurer,	\$554 53
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HARVEY G. HINTZE,  
Town Clerk.

January 1, 1946, to March 12, 1946.

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Received from licenses on dogs March 12, 1946, to December 31, 1946:

135 males at \$2.00 each,	\$270 00
30 females at \$5.00 each,	150 00
4 kennel licenses at \$12.00 each,	48 00

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Paid to town treasurer,	\$468 00
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Received from registration of motor vehicles March 12, 1946, to December 31, 1946,

\$906 36

Filing fees of town officers,

4 00

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Paid to town treasurer,

\$1,378 36

GROVER C. WATERHOUSE,  
Town Clerk.

Total paid to Lillian P. Gile, Town Treasurer, from January 1, 1946, to December 31, 1946:

Auto permits,	\$1,443 89
Dog and kennel licenses,	468 00
Filing fees,	21 00

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Total paid town treasurer,	\$1,932 89
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## TOWN TREASURER'S REPORT

January 1, 1946, to December 31, 1946

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Receipts

Cash on hand,	\$5,049 55
Received from Selectmen,	78,423 79
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	\$83,473 34

## Expenditures

Paid:

Selectmen's orders,	\$79,253 46
Cash on hand December 31, 1946, as per check book with Rockingham Nation- al Bank,	4,219 88
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	\$83,473 34

LILLIAN P. GILE,  
Treasurer.

## RECEIPTS, 1946

	Actual 1946	Esti- mated 1946	Increase	Decrease
Property Taxes,	\$42,029 17			
Poll Taxes,	998 00			
Previous year's Property and Poll,	8,478 39			
Redeemed Tax Sales,	190 37			
Special Capital Stock Tax,	50			
Savings Bank Tax,	244 13	\$324 04	\$79 91	
Railroad Tax,	107 15	109 21		\$2 06
Interest and Dividend Tax,	283 16	248 68	34 48	
Forest Fire Refund,	54 17			
Dog Licenses,	468 00	380 00	88 00	
Business Licenses and Permits,	156 00	210 00		54.00
Sale of Cemetery Lots,	75 00	45 00	30 00	
Fines and Forfeits,	12 70	49 60		36 90
Rent of Town Property,	727 25			
Interest received from Taxes,	262 67	9 90	252 77	
Registration of Motor Vehicles,	1,443 89	976 60	467 29	
Sales Redemptions,	57 88			
Filing Fees,	21 00			
Fire Department Refund of Overpayment,	25 08			
Town Officers' Expense,	20 05			
Temporary Loans,	14,000 00			
Long Term Loans,	8,000 00			
School District Refund of Overpayment, 1945,	769 23			
	<hr/> \$78,423 79			

## RENTAL OF TOWN PROPERTY, 1946—TRACTOR

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### Use of Town Tractor:

State of New Hampshire,	\$447 50
Grover Waterhouse,	15 00
Sundeen Lumber Co.,	80 00
Ezra Downing,	7 50
John Peirce,	5 00
Curtis Cope,	5 00
Carl Dahlstrom,	22 50
Burgess Chase,	30 00
Roy Aikins,	95 00
Roy Hutchins,	120 00
Essex Vining,	4 00
Arthur Rollins,	42 50
Richard McGall,	7 50
Robert Eccleston,	10 00

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Total received,	\$891 50
Less labor operation, tractor,	177 25

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Net amount for fund for new equipment,	\$714 25
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## PAYMENTS IN DETAIL, 1946

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### Town Officers' Salaries:

Harvey G. Hintze, selectman,	\$250 00
Frank P. Corson, selectman,	200 00
George C. Gove, selectman,	200 00
Lillian P. Gile, treasurer,	125 00
Grover C. Waterhouse, town clerk,	75 00
Mabel D. Fox, auditor,	20 00
Phyllis A. Gove, auditor,	5 00

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\$875 00



## Election and Registration:

Albert H. Liston, supervisor, 1945-46,	\$16 00
George C. Gove, supervisor, 1945-46,	10 00
Mabel D. Fox, ballot clerk, 1945-46,	20 00
Alfred C. Gosselin, moderator, 1945-46,	24 00
George H. Guptill, ballot clerk, 1945-46,	20 00
Philip Fox, supervisor, 1946,	36 00
Robert Dickinson, supervisor, 1946,	26 00
Royal Proctor, supervisor, 1945-46,	46 00
Ada B. Sanborn, ballot clerk, 1946,	15 00
Fanny W. Gove, ballot clerk, 1946,	15 00
Jesse W. Smith, setting up booths, 1946,	5 00
Byron T. Littlefield, ballots,	8 00
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	\$241 00

## Town Officers' Expenses:

## January

Ai S. Welch, range oil,	\$4 80
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## March

Congregational Benevolent Society, dinners,	4 50
Hazel's Lunch, dinners and lunches,	6 60
Edson C. Eastman, stationery,	2 61
Harvey G. Hintze, postage,	4 50
Ai S. Welch, range oil,	7 08
Donald Willoughby, delivering Town Re- ports,	3 00
Joseph Reed, delivering Town Reports,	3 00
New England Tel. & Tel. Co., service,	2 35

## April

Harvey G. Hintze, dinners, road agents' meeting,	5 90
Harry McFarland, new lock on door,	3 95
Hazel's Lunch, dinners,	3 60

Frank P. Corson, dinners and 2 trips to Rochester,	24 85
Frank P. Nay, register of probate,	1 30
Edson C. Eastman Co., stationery,	18 36
Purinton Insurance Agency, insurance and bonds,	96 00
Albert Liston, poll tax listing,	10 50
New England Tel. & Tel. Co., telephone,	5 50
Albert MacIver, poll tax listing,	12 60

## May

Edson C. Eastman Co., stationery,	19 54
Ai S. Welch, range oil,	3 53
Bartlett Agency, insurance,	13 05
Paul Edwards, driving car for inventories,	21 40
New England Tel. & Tel. Co., telephone,	3 55
Byron T. Littlefield, printing,	4 25

## June

Norman Archibald, calculating machine,	10 00
Radio Grove, dinners,	3 15

## July

Byron T. Littlefield, printing,	4 75
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## August

The Record Press, printing Town Reports, 1945,	142 20
Charles B. Stickney, dinners,	6 35

## September

Association of N. H. Assessors, dues, 1944, '45, '46,	6 00
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## October

George F. Blanchard, expenses,	7 45
George F. Blanchard, postage,	17 92
Mrs. John Littlefield, copying reports,	10 00

## TOWN OF RAYMOND

23

Edson C. Eastman Co., stationery,	10 00
Harvey G. Hintze, stationery,	1 10

## November

Congregational Benevolent Society, dinners,	5 40
Ai S. Welch, range oil,	2 20
N. H. City and Town Clerk's Association, dues,	2 00
Byron T. Littlefield, property and poll tax bills,	6 50
Edson C. Eastman Co., stationery,	16 90
John W. A. Green, registering deeds,	22 00
New England Tel. & Tel. Co., telephone,	35
Rockingham National Bank, endorsement stamp,	1 45
Purinton Insurance Agency, theft insurance,	76 00

## December

Hazel's Lunch, dinners,	4 80
New England Tel. & Tel. Co., telephone,	1 65
Edson C. Eastman Co., stationery,	15 29
Sadie Cram, copying tax books,	10 00
Ira L. Watt, cleaning oil burner,	3 04
Calvin J. Langford, postage,	8 00
Lillian P. Gile, postage,	9 55

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 \$690 42

## Property Bought by Taxes:

## 1945 Taxes:

George Davis, land and buildings, Orchard St.,	\$116 10
Clifton Emerson, land on Lane Road,	2 15
Richard Hartford, land on Mountain Rd.,	2 15
Fay Smith, buildings, Epping St., balance due,	14 20
Luther Wason Heirs, buildings and land,	



Harriman Road,

62 35

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 \$196 95

## Police Department:

## January

Charles D. Stevens, police duty,	\$26 50
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## February

Byron Page, police duty,	2 50
Harold Varney, police duty,	5 00
Charles D. Stevens, police duty,	15 50

## March

Romeo Levesque, police duty,	9 00
Fred A. Traver, police duty,	2 50
Charles D. Stevens, police duty,	18 00
Harold Varney, police duty,	11 00

## April

Romeo Levesque, police duty,	22 40
Fred Traver, police duty,	2 80
Harold Varney, police duty,	12 60

## May

Harold Varney, police duty,	14 70
Fred Traver, police duty,	5 95
Romeo Levesque, police duty,	13 30
Alcide Cote, police duty,	6 30

## June

Fred Traver, police duty,	6 30
Albert MacIver, police duty,	5 60
Romeo Levesque, police duty,	22 40
Harold Varney, police duty,	20 30
Charles Stevens, holster,	5 00

## TOWN OF RAYMOND

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## July

Romeo Levesque, police duty,	34 30
Harold Varney, police duty,	5 60

## August

Romeo Levesque, police duty,	35 00
Harold Varney, police duty,	11 20

## September

Romeo Levesque, police duty,	16 80
Harold Varney, police duty,	14 70

## October

Harold Varney, police duty,	8 40
Alcide Cote, police duty,	2 80
Romeo Levesque, police duty,	18 90

## November

Albert MacIver, police duty,	3 50
Alcide Cote, police duty,	7 70
Calvin Langford, police duty,	7 70
Harold Varney, police duty,	22 40
Romeo Levesque, police duty,	33 60
Perley Emery, police duty,	12 60

## December

Romeo Levesque, police duty,	22 40
Harold Varney, police duty,	6 30
Perley Emery, police duty,	1 40

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\$492 95

## Town Poor:

## January

Atlantic & Pacific Tea Co., groceries,	\$8 00
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## March

Ai S. Welch, wood,	5 50
William E. Shaw, fees,	25 00

## May

Ai S. Welch, oil,	4 90
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## June

Atlantic & Pacific Tea Co., groceries,	9 84
William B. Hurd, medicine,	2 00

## October

Dr. Willard C. Montgomery,	6 00
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## November

Dr. Willard C. Montgomery,	12 00
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## December

Calvin J. Langford, auto hire,	6 00
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\$79 24

## Expenses for and Damage by Dogs:

Fred A. Traver, killing dogs, March,	\$4 00
Albert MacIver, killing dogs, June,	2 00
Albert MacIver, dog officer's salary,	50 00
Albert MacIver, killing dogs, July,	4 00
Albert Mac Iver, killing dogs, August,	2 00
Albert MacIver, killing dogs, October,	4 00
Albert MacIver, killing dogs, November,	2 00
Grover C. Waterhouse, dog fees and li- censes, 165 licenses, 4 kennels at 20c each,	33 80

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\$101 80

## TOWN OF RAYMOND

27

## Parks and Playgrounds:

May

Holt's Department Store, flag,	\$10 85
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June

Burgess A. Chase, painting and repairing flag pole,	17 12
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December

Everett Dearborn, care of common for year,	50 00
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 \$77 97

## Interest:

March

Short term loan, Rockingham National Bank,	\$169 17
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Long term loan, Rockingham National Bank,	15 08
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September

Interest, Rockingham National Bank,	81 78
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November

George F. Blanchard, property bought by town,	16 13
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 \$282 16

## Temporary Loans:

Rockingham National Bank, March,	\$14,000 00
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## Long Term Notes:

Rockingham National Bank, March,	\$8,000 00
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## Bounties:

Osborne West, hedgehogs, January,	\$1 00
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Albert MacIver, hedgehogs, February,	1 00
Frank B. True, hedgehogs, March,	3 00
Arthur B. Guinea, hedgehogs, April,	5 00
George J. McMullen, hedgehogs, October,	2 00
Guy Ferry, hedgehogs, October,	2 00
Paul Taylor, hedgehogs, October,	1 00
Osborne West, hedgehogs, October,	6 50
Arthur Guinea, hedgehogs, November,	50
Paul Edwards, hedgehogs, November,	1 00

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\$23 00

Due from 1945, 3 00

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\$26 00

#### Vital Statistics:

Harvey G. Hintze, Town Clerk:

January 1 to March 12:

5 Weddings,	\$2 50
5 Births,	2 50
5 Deaths,	2 50

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\$7 50

Grover C. Waterhouse, Town Clerk:

March 12 to December 28:

25 Marriages,	\$12 50
29 Births,	14 50
18 Deaths,	9 00

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\$36 00

#### School District:

To School Treasurer:

1945 budget, February,	\$2,000 00
March,	2,000 00

April,	3,000 00
May,	3,000 00
June,	3,500 00

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\$13,500 00

Refund of overdraft, July,	769 23
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\$12,730 77

## To School Treasurer:

1946 budget, July,	\$1,200 00
August,	5,000 00
September,	3,000 00
October,	3,000 00
November,	4,000 00
December,	3,000 00

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\$19,200 00

Dog Tax, 1943, '44, '45,	\$976 20
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Dog tax, 1946,	366 20
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\$1,342 40

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\$33,273 17

Appropriation, 1946,	\$28,771 00
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Paid, 1946,	19,200 00
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\$9,571 00

Balance due,

Fire Department:

## March

New England Tel. & Tel. Co., telephone,	\$7 40
N. H. Gas & Electric Co., electricity,	8 96
Eli N. Marcotte, coal,	35 78

## April

Hazelton's Garage, chains,	12 27
Blanchard Associates, battery search light,	13 00
Purinton Insurance Agency, insurance,	99 00
Alcide Cote, oil and gas, Waterhouse,	6 15

Ai S. Welch, coal,	18 75
Waterhouse Service Station, repairs on truck,	3 56

## May

Smith's Garage, oil and gas,	26 15
N. H. Gas & Electric Co., electricity,	5 60
New England Tel. & Tel. Co., telephone,	6 90

## June

New England Tel. & Tel. Co., telephone,	3 45
Boston Woven Hose & Rubber Co., hose,	27 58
Fire Protection Co., hose nozzle,	30 00

## July

Fremont Motor Service, repairs on truck,	9 20
New England Tel. & Tel. Co., telephone,	4 10
N. H. Gas & Electric Co., electricity,	2 60

## August

N. H. Gas & Electric Co., electricity,	1 00
New England Tel. & Tel. Co., telephone,	7 25
Eli N. Marcotte, coal,	149 11

## September

Boston Woven Hose & Rubber Co., hose,	25 08
N. H. Gas & Electric Co., electricity,	1 00

## October

New England Tel. & Tel. Co., telephone,	4 05
N. H. Gas & Electric Co., electricity,	1 00

## November

Smith's Garage, gas,	26 47
New England Tel. & Tel. Co., telephone,	7 85
N. H. Gas & Electric Co., electricity,	1 28

## TOWN OF RAYMOND

31

## December

Hugh D. Whittier, secretary, salaries, fire department,	278 00
Blanchard Associates, supplies,	69 59
N. H. Gas & Electric Co., electricity,	1 44
New England Tel. & Tel. Co., telephone,	4 55
	<hr/>
	\$898 12

## Highway Department:

## January

Perkins and Eaton,	\$2 54
Raymond Smith, labor,	7 00
Eli Marcotte, fuel oil,	10 45
Frank Ostrander, labor,	4 20
Palmer Hurd, labor,	72 00
Lyman Hammond, truck and labor,	428 25
Lyman Hammond, truck and labor,	48 00

## February

Lyman Hammond, truck and labor,	239 75
Palmer Hurd, labor,	30 60
Edward Smith, labor,	10 50
Norman Deselits, labor,	4 20
Walter Lyman, labor,	4 20
Carl Cate, Jr., labor,	4 20
Myron Cate, labor,	4 20
George Davis, labor,	2 40
Edward Smith, labor,	4 20
Lyman Hammond, truck and labor,	178 00
Palmer Hurd, labor,	40 20
Frank Ostrander, labor,	3 00
Reed Carver, labor,	3 60
Raymond Smith, labor,	13 00
Henry Parker, salt,	34 00
Auto Electric, parts,	8 16
Raymond Smith, labor,	43 00



## March

Lyman Hammond, truck and labor,	151 00
Palmer Hurd, labor,	28 50
Walter Lyman, labor,	3 30
George Davis, labor,	2 10
Edward Smith, truck,	24 75
Joseph Blake, shovels,	4 50
Lyman Hammond, truck and labor,	109 45
Raymond Smith, labor,	35 00
R. C. Hazelton, blades,	28 38
Perkins and Eaton, parts,	51 17

## April

Lyman Hammond, truck and labor,	\$77 60
Palmer Hurd, labor,	72 75
Hazelton's Garage, bolts for tractor,	6 42
Perkins and Eaton, parts,	17 47
Eli Marcotte, fuel oil,	26 08

## May

Lyman Hammond, truck and labor,	55 20
Ai Welch, truck,	12 00
George Blanchard, labor,	14 70
New Hampshire Explosives, blades,	7 50

## July

Lyman Hammond, truck and labor,	120 10
Palmer Hurd, labor,	27 75
Sundeen Lumber, plank,	4 78
Donald Smith, truck,	30 00

## August

Cassaline & Venable Corp.,	356 01
Robie Construction,	21 00

## September

Donald Smith, truck,	14 00
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## TOWN OF RAYMOND

33

Joseph Ryan, labor,	5 60
John Waterhouse, labor,	18 20
Grover Waterhouse, welding and oil,	12 87
New Hampshire Explosive, culverts,	89 80
Lyman Hammond, truck and labor,	115 20
Hazelton Garage, blades,	11 19

## October

Lyman Hammond, truck and labor,	94 40
Grover Waterhouse, Zerone,	10 00
Ai Welch, fuel oil,	16 99
Northeastern Pet. Co., grease,	42 90
Palmer Hurd, labor,	46 85
Eli Marcotte, fuel oil,	17 80
State of New Hampshire,	530 65
Grace Howard,	7 00
Alvin Rowbotham,	42 00

## November

Perkins and Eaton,	95 60
Cassaline & Venable,	6 88
Hume Pipe of N. E.,	44 16
Lyman Hammond, truck and labor,	110 00
Eli Marcotte, fuel oil,	13 12
Edward Smith, truck,	51 20
Palmer Hurd, labor,	24 95

## December

Lyman Hammond, garage rent,	36 00
Henry Parker, salt,	72 00
Thomas Welch, sand,	5 60
Gordon Cammett, labor,	11 90
George Davis, labor,	2 10
Ernest Davis, labor,	2 10
Lyman Hammond, truck and labor,	111 90
Lyman Hammond, truck and labor,	211 40
Gordon Cammett, labor,	28 70
Raymond Smith, labor,	17 50

Ai Welch, fuel oil,	16 99
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	\$4,424 71
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## Tarring:

Tom Welch, sand,	\$37 20
Albert Newell, labor,	12 25
Palmer Hurd, labor,	3 15
Donald Tilton, labor,	9 45
Ai Welch, truck,	129 60
Frederick Welch, labor,	8 05
Howard Cady, labor,	25 90
John Cooley, labor,	16 80
Paul Quintall, labor,	12 25
John Waterhouse, labor,	34 30
Thomas Robinson, labor,	54 60
Ernest Davis, labor,	72 80
Ernest Quintall, labor,	15 05
Fred Charter, labor,	10 85
Stuart Downing, labor,	16 80
Lawrence Cottrell, labor,	73 85
Wendell Titus, labor,	78 40
Paul Taylor, labor,	69 30
Robert Rollins, labor,	33 95
Floyd Drew, labor,	16 80
James Gordon, labor,	16 80
David Baker, labor,	16 80
Romeo Gagne, labor,	16 80
Donald Smith, labor,	54 60
Joseph Regan, labor,	50 05
Lyman Hammond, labor and truck,	204 00
H. H. McGuire, tar,	1,121 30

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	\$2,211 70
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**DUDLEY-TUCKER LIBRARY REPORT**

January 1, 1946, to December 31, 1946

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Treasurer's Statement

January 1, 1946, cash on hand, \$152 28

## Received from:

Town,	250 00
Gile-Folsom Fund,	89 33
Overtime on books,	25 50

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\$517 11

## Expenditures

## Paid:

Books and magazines,	\$76 46
Painting exterior of building,	202 88
Maintenance of building,	44 68
Librarian,	113 00
Janitor,	52 00
Treasurer,	3 00

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\$492 02

Cash on hand to balance, 25 09

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\$517 11

Also \$25.00 War Bond given by Raymond Garden Club to be used at maturity, to purchase books relating to gardening.

IBER B. HOLMES,  
Treasurer.



# DUDLEY-TUCKER LIBRARY

## Resources

Number of bound volumes at beginning of year,	4,139
Number of bound volumes purchased and donated,	72
Federal, State and town documents added,	6

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 4,217

Deduct the number of volumes discarded,	20
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Total number of volumes owned at end of year,	4,197
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Number of magazines,	18
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## Service

Number of volumes loaned:

Fiction,	4,152
Non-fiction,	349
Juvenile,	623

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 5,124

Number of magazines loaned,	476
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Total circulation for year,	5,600
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Total number of active borrowers during year,	130
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ALICE M. WASON,

Librarian.

# Report of the Trust Funds of the Town of Raymond, N. H., on December 31, 1946

DATE OF CREATION	TRUST FUNDS—PURPOSE OF CREATION	HOW INVESTED		Rate of Interest	AMOUNT OF PRINCIPAL		Bal. of Income on Hand at Beginning of Yr.	Income During Year	Expended During Year	Bal. of Income on Hand at End of Year
		State character and rate of return for each investment. State also, if funds were "borrowed or used for city or town purposes," and indicate whether notes have been used as required by Chap. 51, Sect. 23, Revised Laws.			\$	%				
3-7-05	S. P. Bullard	Pine Grove Cemetery Fund	Amoskeag Savings Bank	2%	\$1,100.00	2%	\$11.09	\$11.11	\$17.00	\$5.20
3-27-05	C. W. Lane	Pine Grove Cemetery Fund	Amoskeag Savings Bank		100.00		.77	2.03	2.00	.80
3-27-05	R. Clay	Pine Grove Cemetery Fund	Amoskeag Savings Bank		200.00		131.19	6.68	6.00	131.87
7-31-08	John F. Brown	Pine Grove Cemetery Fund	Amoskeag Savings Bank		100.00		35.04	2.74	5.00	32.78
3-15-09	S. L. P. Smith	Pine Grove Cemetery Fund	Amoskeag Savings Bank		100.00		48.43	3.00	5.00	46.43
5-14-09	John Gile	Pine Grove Cemetery Fund	Amoskeag Savings Bank		100.00		23.69	2.50	4.00	22.19
8-16-11	Caroline Robie	Pine Grove Cemetery Fund	Amoskeag Savings Bank		100.00		16.64	2.36	4.00	15.00
1-18-13	Eveline Roby	Pine Grove Cemetery Fund	Amoskeag Savings Bank		100.00		42.27	2.88	5.00	40.15
4-25-17	John N. Tilton	Pine Grove Cemetery Fund	Amoskeag Savings Bank		100.00		21.81	2.47	4.00	20.28
12-29-17	Lydia J. Griffin	Pine Grove Cemetery Fund	Amoskeag Savings Bank		200.00		130.39	6.66	5.00	132.05
12-29-17	Zelinda Perkins	Pine Grove Cemetery Fund	Amoskeag Savings Bank		100.00		14.13	2.32	5.00	11.45
5-20-17	Anna M. Bartlett	Pine Grove Cemetery Fund	Amoskeag Savings Bank		50.00		.50	.50		1.00
3-29-18	Carl J. Whiting	Pine Grove Cemetery Fund	Amoskeag Savings Bank		200.00		81.89	5.69	6.00	81.58
5-10-20	Mary A. Brown	Pine Grove Cemetery Fund	Amoskeag Savings Bank		100.00		37.44	2.78	5.00	35.22
8-31-20	E. F. Gilman	Pine Grove Cemetery Fund	Amoskeag Savings Bank		100.00		26.23	2.55	3.00	25.78
10-6-21	Susan Dunham	Pine Grove Cemetery Fund	Amoskeag Savings Bank		100.00		39.71	2.82	4.00	38.53
10-6-21	A. G. Whittier	Pine Grove Cemetery Fund	Amoskeag Savings Bank		200.00		119.43	6.44	5.00	120.87
8-4-22	Dargan & Garland	Pine Grove Cemetery Fund	Amoskeag Savings Bank		100.00		6.07	2.16	5.00	3.23
4-27-23	Cecil Ham	Pine Grove Cemetery Fund	Amoskeag Savings Bank		100.00		27.47	2.58	5.00	25.05
5-5-23	Alice C. Brown	Pine Grove Cemetery Fund	Amoskeag Savings Bank		100.00		17.28	2.38	6.00	13.66
3-16-23	Josiah N. Tilton	Pine Grove Cemetery Fund	Amoskeag Savings Bank		100.00		3.15	2.10	4.00	1.25
3-14-24	J. D. Folsom	Pine Grove Cemetery Fund	Amoskeag Savings Bank		100.00		18.00	2.40	6.00	14.40
11-13-17	Martha Batchelder	Amos Batchelder Cemetery Fund	Amoskeag Savings Bank		100.00		11.80	2.25	3.00	11.05
5-7-06	Flavilla A. L. George	Lane Cemetery Fund	Amoskeag Savings Bank		50.00		20.13	1.46		21.53
1-28-13	Judge John Dudley	Dudley Cemetery Fund	Amoskeag Savings Bank		50.00		114.55	3.30		117.85
10-31-24	Sarah Lovering	Lovering Cemetery Fund	Amoskeag Savings Bank		300.00		69.67	7.48	9.00	68.15
3-14-24	Anna K. Folsom	Dudley-Tucker Library Fund	Amoskeag Savings Bank		100.00		1.08	2.05		3.00
12-2-26	John Gile	Dudley-Tucker Library Fund	Amoskeag Savings Bank		4,294.49		43.63	43.33	86.33	.63

# Report of the Trust Funds of Town of Raymond—Continued

DATE OF CREATION	TRUST FUNDS—PURPOSE OF CREATION	HOW INVESTED	PRINCIPAL AMOUNT OF	Rate of Interest	Bal. of Income on Hand at Beginning of Yr.	Income During Year	Expended During Year	Bal. of Income on Hand at End of Year
8-11-28	John B. Brown	Pine Grove Cemetery Fund	200.00	200.00	73.84	5.52	5.00	74.36
4-25-28	Benjamin Gilman	Pine Grove Cemetery Fund	100.00	100.00	16.69	2.36	5.00	14.05
5-31-28	John Smith Family	Pine Grove Cemetery Fund	200.00	200.00	2.37	4.11	6.00	14.08
1-17-29	Juniata Lodge, I. O. F. No. 47	Pine Grove Cemetery Fund	100.00	100.00	14.42	2.31	3.00	13.73
1-24-29	W. G. Brown	Pine Grove Cemetery Fund	200.00	200.00	15.42	4.37	8.00	11.79
1-15-30	George W. Gilman	Pine Grove Cemetery Fund	100.00	100.00	10.38	2.23	3.00	9.61
4-25-30	Otis Whittier	Pine Grove Cemetery Fund	200.00	200.00	66.89	5.38	5.00	67.27
6-14-30	James P. Griffin	Pine Grove Cemetery Fund	100.00	100.00	8.96	2.20	3.00	8.16
6-9-32	A. F. Keyes	Pine Grove Cemetery Fund	100.00	100.00	.57	2.03	2.00	.60
11-27-33	Luvan Harriman	Pine Grove Cemetery Fund	37.50	37.50	2.79	.81	1.00	3.60
10-21-31	William B. Blake	Pine Grove Cemetery Fund	100.00	100.00	.69	1.00	1.50	.19
7-12-34	Plummer B. Corson	Pine Grove Cemetery Fund	200.00	200.00	.46	4.06	4.00	.52
5-9-34	Mary E. Dodge	Pine Grove Cemetery Fund	50.00	50.00	.45	1.01	1.46	.52
3-7-35	William A. Elliott	Pine Grove Cemetery Fund	100.00	100.00	.52	2.03	2.00	.55
10-3-35	John F. Lane	Pine Grove Cemetery Fund	250.00	250.00	11.71	5.29	6.00	11.00
12-30-35	Mary Kirkland	Pine Grove Cemetery Fund	100.00	100.00	.19	2.02	2.00	.21
9-22-31	Lizzie L. Prescott	Pine Grove Cemetery Fund	100.00	100.00	.75	1.00	1.50	.25
3-7-25	Walter J. Dudley	Dudley Cemetery Fund	500.00	500.00	155.31	13.16	15.00	153.47
9-4-36	Joseph Savage	Pine Grove Cemetery Fund	200.00	200.00	2.50	4.09	4.00	2.59
10-8-36	Whittier & Jones	Pine Grove Cemetery Fund	100.00	100.00	12.77	2.25	2.00	15.02
4-29-37	Henry B. Dean	Pine Grove Cemetery Fund	100.00	100.00	.16	2.03	2.00	.19
11-9-37	Ernest A. West	Pine Grove Cemetery Fund	100.00	100.00	.83	1.00	1.50	.33
4-23-38	Emerson & Robinson	Pine Grove Cemetery Fund	100.00	100.00	11.98	2.27	4.00	10.25
5-26-38	Agnes Elwell	Pine Grove Cemetery Fund	50.00	50.00	.30	1.01	1.00	.31
6-25-38	Walter Brown	Pine Grove Cemetery Fund	100.00	100.00	.36	2.03	2.00	.39
7-14-38	Lewis B. Pollard	Pine Grove Cemetery Fund	100.00	100.00	.10	2.03	2.00	.13
8-17-39	Charles E. Poore	Pine Grove Cemetery Fund	100.00	100.00	12.26	2.25	3.00	11.51
11-20-39	Mary Baker Abbott	Pine Grove Cemetery Fund	50.00	50.00	.61	1.02	1.00	.63
11-22-39	Wendell & Robinson	Pine Grove Cemetery Fund	100.00	100.00	.65	2.03	2.00	.68

3-18-40	Sherburn, Rollins	Pine Grove Cemetery Fund	Amoskeag Savings Bank	150.00	3.22	3.09	4.00	2.31
2-20-41	Charles F. Gile	Pine Grove Cemetery Fund	Amoskeag Savings Bank	100.00	.02	2.03	2.00	.05
4-20-41	Addie Blake	Pine Grove Cemetery Fund	Amoskeag Savings Bank	200.00	3.01	4.10	4.00	3.11
6-12-41	Frank G. Beane	Pine Grove Cemetery Fund	Amoskeag Savings Bank	200.00	1.32	4.07	4.00	1.39
11-6-41	Joseph Dudley	Pine Grove Cemetery Fund	Amoskeag Savings Bank	100.00	.12	2.03	2.00	.15
11-24-41	W. T. Brown	Pine Grove Cemetery Fund	Amoskeag Savings Bank	500.00	15.92	10.39	5.00	21.31
1-20-42	Gile & Rowe	Pine Grove Cemetery Fund	Amoskeag Savings Bank	100.00	2.02	2.02	2.00	.02
5-23-43	Llewellyn J. Gove	Pine Grove Cemetery Fund	Amoskeag Savings Bank	200.00	9.57	4.20		13.77
11-4-43	Martin Gile	Pine Grove Cemetery Fund	Amoskeag Savings Bank	50.00	2.38	1.04		3.42
8-5-43	Edwin S. Poore	Pine Grove Cemetery Fund	Amoskeag Savings Bank	100.00	.74	1.00	1.50	.24
1-31-44	Eliza A. Dudley	Pine Grove Cemetery Fund	Amoskeag Savings Bank	100.00	2.13	2.05	2.00	2.19
5-8-44	Susan B. Greene	Pine Grove Cemetery Fund	Amoskeag Savings Bank	100.00	3.07	2.07	1.00	4.14
11-29-44	Ben F. Poor	Pine Grove Cemetery Fund	Amoskeag Savings Bank	100.00	.73	1.00	1.50	.23
5-8-45	Edward F. Gilmore	Pine Grove Cemetery Fund	Amoskeag Savings Bank	100.00	1.17	2.03		3.20
5-8-45	E. Chase Rowell	Pine Grove Cemetery Fund	Amoskeag Savings Bank	100.00		1.57	1.00	.57
8-1-45	T. M. Gould	Pine Grove Cemetery Fund	Amoskeag Savings Bank	100.00		1.83	1.00	1.83
8-1-45	Gile and Sargent	Pine Grove Cemetery Fund	Amoskeag Savings Bank	100.00		1.67	1.00	.67
10-3-45	Bert S. Maloon	Pine Grove Cemetery Fund	Amoskeag Savings Bank	100.00		1.30	1.00	.50
10-3-45	Charles F. Poor	Pine Grove Cemetery Fund	Amoskeag Savings Bank	100.00		1.50		1.50
10-15-45	Arthur Page	Pine Grove Cemetery Fund	Amoskeag Savings Bank	100.00		1.33		1.33
1-3-46	Wallace Butterfield	Pine Grove Cemetery Fund	Amoskeag Savings Bank	100.00		.83		.83
5-23-46	John D. Pollard	Pine Grove Cemetery Fund	Amoskeag Savings Bank	100.00				
				\$15,181.99	\$1,581.81	\$271.32	\$338.83	\$1,514.30

We, the undersigned, auditors for the Town of Raymond, N. H., have examined the accounts of the Trustee of Trust Funds for the year ending December 31, 1946, and find them correctly cast and properly vouched.

ROBERT E. ECCLESTON,  
 PHYLLIS A. GOVE,  
 Auditors.



# REPORT OF TAX COLLECTOR

## Property and Poll Taxes Uncollected as of December 31, 1946

	Property	Polls	Sp. Polls	Total
Levy of 1946,	\$5,635 85	\$336 00		\$5,971 85
Levy of 1945,	189 04	128 00	\$201 00	518 04
Levy of 1944,	15 84	68 00	102 00	185 84
Levy of 1943,		70 00		70 00
Levy of 1942,	13 47	48 00		61 47
Levy of 1941,	104 89	60 00		164 89
Levy of 1940,	16 33	78 00		94 33
Levy of 1939,	7 96	50 00		57 96
Levy of 1938,	41 70	36 00		77 70
Levy of 1937,	10 52	14 00		24 52
Levy of 1936,		2 00		2 00
Grand total,	\$6,035 60	\$890 00	\$303 00	\$7,228 60

CALVIN J. LANGFORD,

Tax Collector.

ROBERT E. ECCLESTON,

PHYLLIS A. GOVE,

Auditors.

## SUMMARY OF WARRANTS, 1946-1936

## Levy of 1946

## Debits

## Taxes committed to Collector:

Property taxes,	\$36,016 47
Regular poll taxes at \$2.00,	724 00
<hr/>	
Total warrant,	\$36,740 47

## Added Taxes:

Property taxes,	\$8 05
Regular poll taxes at \$2.00,	40 00
Interest collected,	3 20
<hr/>	
Total debits,	\$36,791 72

## Credits

## Remittances to Treasurer:

Property taxes,	\$30,334 13
Regular poll taxes at \$2.00,	400 00
Interest collected,	3 20
Abatements, from October 22, to Decem- ber 31, 1946,	82 74

## Uncollected Taxes as per Collector's List:

Property taxes,	5,635 85
Regular poll taxes at \$2.00,	336 00
<hr/>	
	\$36,791 92
Less excess remittance,	20
<hr/>	
Total credits,	\$36,791 72

**Levy of 1945****Debits****Uncollected Taxes as of October 22, 1946:**

Property taxes,	\$234 35
Regular poll taxes at \$2.00,	162 00
Special poll taxes at \$3.00,	261 00
Interest collected from October 22, to December 31, 1946,	3 44

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Total debits,	\$660 79
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**Credits****Remittances to Treasurer from October 22  
to December 31, 1946:**

Property taxes,	\$45 31
Regular poll taxes at \$2.00,	30 00
Special poll taxes at \$3.00,	54 00
Interest collected,	3 44
Abatements made from October 22, to December 31, 1946,	10 00

**Uncollected Taxes as per Collector's List:**

Property taxes,	189 04
Regular poll taxes at \$2.00,	128 00
Special poll taxes at \$3.00,	201 00

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Total credits,	\$660 79
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**Levy of 1944****Debits****Uncollected Taxes as of October 22, 1946:**

Property taxes,	\$19 76
Regular poll taxes at \$2.00,	84 00

## TOWN OF RAYMOND

43

Special poll taxes at \$3.00,	126 00
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Total debits,	\$229 76
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## Credits

Remittance to Treasurer from October 22,  
to December 31, 1946:

Property taxes,	\$3 72
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Regular poll taxes at \$2.00,	14 00
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Special poll taxes at \$3.00,	21 00
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Abatements made from October 22 to December 31, 1946,	5 00
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Uncollected Taxes as per Collector's List:

Property taxes,	15 84
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Regular poll taxes at \$2.00,	68 00
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Special poll taxes at \$3.00,	102 00
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Total credits,	\$229 76
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## Levy of 1943

## Debits

Uncollected Taxes as of October 22, 1946:

Property taxes,	\$2 06
-----------------	--------

Regular poll taxes at \$2.00,	96 00
-------------------------------	-------

Total debits,	\$98 06
---------------	---------

## Credits

Remittances to Treasurer from October 22  
to December 31, 1946:

Property taxes,	\$2 06
-----------------	--------

Regular poll taxes at \$2.00,	26 00
-------------------------------	-------

Uncollected Taxes as per Collector's List:

Regular poll taxes at \$2.00,	70 00
-------------------------------	-------

Total debits,	\$98 06
---------------	---------

**Levy of 1942**

## Debits

## Uncollected Taxes as of October 22, 1946:

Property taxes,	\$17 91
Regular poll taxes at \$2.00,	60 00

---

Total debits,	\$77 91
---------------	---------

## Credits

Remittances to Treasurer from October 22  
to December 31, 1946:

Property taxes,	\$4 44
Regular poll taxes at \$2.00,	12 00

## Uncollected Taxes as per Collector's List:

Property taxes,	\$13 47
Regular poll taxes at \$2.00,	48 00

---

Total credits,	\$77 91
----------------	---------

**Levy of 1941**

## Debits

## Uncollected Taxes as of October 22, 1946:

Property taxes,	\$107 71
Regular poll taxes at \$2.00,	84 00
Interest collected from October 22 to December 31, 1946,	1 62

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Total debits,	\$193 33
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## Credits

Remittances to Treasurer from October 22  
to December 31, 1946:

Property taxes,	\$2 82
-----------------	--------



## TOWN OF RAYMOND

45

Regular poll taxes at \$2.00,	24 00
Interest collected,	1 62

## Uncollected Taxes as per Collector's List:

Property taxes,	104 89
Regular poll taxes at \$2.00,	60 00
Total credits,	<u>\$193 33</u>

## Levy of 1940

## Debits

## Uncollected Taxes as of October 22, 1946:

Property taxes,	\$16 33
Regular poll taxes at \$2.00,	114 00
	<u>\$130 33</u>

## Interest collected from October 22 to December 31, 1946,

2 78

Total debits,	<u>\$133 11</u>
---------------	-----------------

## Credits

## Remittances to Treasurer from October 22 to December 31, 1946:

Regular poll taxes at \$2.00,	\$30 00
Interest collected,	2 78
Abatements made from October 22, to December 31, 1946,	6 00

## Uncollected Taxes as per Collector's List:

Property taxes,	16 33
Regular poll taxes at \$2.00,	78 00
Total credits,	<u>\$133 11</u>

**Levy of 1939**

## Debits

Uncollected Taxes as of October 22, 1946:

Property taxes,	\$7 96
Regular poll taxes at \$2.00,	68 00

---

 \$75 96

Interest collected from October 22 to December 31, 1946,

2 26

Total debits,

---

 \$78 22

## Credits

Remittances to Treasurer from October 22 to December 31, 1946:

Regular poll taxes at \$2.00, \$16 00

Interest collected, 2 26

Abatements made during year from October 22 to December 31, 1946, 2 00

Uncollected Taxes as per Collector's List:

Property taxes, 7 96

Regular poll taxes at \$2.00, 50 00

Total credits,

---

 \$78 22
**Levy of 1938**

## Debits

Uncollected Taxes as of October 22, 1946:

Property taxes, \$180 35

Regular poll taxes at \$2.00, 52 00

---

 \$232 35

## TOWN OF RAYMOND

47

Interest collected from October 22 to December 31, 1946, 107 90

---

Total debits, \$340 25

## Credits

Remittances to Treasurer from October 22, to December 31, 1946:

Property taxes, \$138 65

Regular poll taxes at \$2.00, 16 00

Interest collected, 107 90

Uncollected Taxes as per Collector's List:

Property taxes, 41 70

Regular poll taxes at \$2.00, 36 00

---

Total credits, \$340 25

---

Levy of 1937

## Debits

Uncollected Taxes as of October 22, 1946:

Property taxes, \$10 52

Regular poll taxes at \$2.00, 16 00

---

Total debits, \$26 52

## Credits

Remittances to Treasurer from October 22 to December 31, 1946:

Regular poll taxes at \$2.00, \$2 00

Uncollected Taxes as per Collector's List:

Property taxes, 10 52

Regular poll taxes at \$2.00, 14 00

---

Total Credits, \$26 52

**Levy of 1936**

## Debits

Uncollected Taxes as of October 22, 1946:

Poll taxes, regular at \$2.00,	\$6 00
--------------------------------	--------

## Credits

Remittances to Treasurer from October 22  
to December 31, 1946:

Poll taxes, regular at \$2.00,	\$4 00
--------------------------------	--------

Uncollected Taxes as per Collector's List:

Poll taxes, regular at \$2.00,	2 00
--------------------------------	------

Total credits,	<hr/> \$6 00
----------------	--------------

CALVIN J. LANGFORD,  
Tax Collector.

**TREASURER'S REPORT OF WATER  
DEPARTMENT**

January 1, 1946, to December 31, 1946

## Receipts

Cash on hand,	\$5,777 60
Received from:	
Water Commissioners,	5,116 72
	<hr/>
	\$10,894 32

## Expenditures

## Paid:

Water Commissioners' orders,	\$4,214 57
------------------------------	------------

Cash on hand December 31, 1946:

As per check book with Exeter Bank-	
ing Co.,	1,679 75
On deposit with Rockingham National	
Bank, savings department,	5,000 00
	<hr/>
	\$10,894 32

LILLIAN P. GILE,  
Treasurer.



**REPORT OF RAYMOND WATER WORKS CO., INC.**

Fiscal Year Beginning January 1, 1946, Ending  
December 31, 1946

**Balance Sheet**

	Assets	Liabilities
Land,	\$295 00	
Water Supply Structure,	7,025 64	
Pumping Station Structure,	5,677 05	
Pumping Station Equipment,	6,495 76	
Mains,	19,979 74	
Water Storage Equipment,	5,913 25	
Services,	1,200 15	
Hydrants,	1,425 69	
Other Distribution Equipment,	270 22	
Cash,	6,679 75	
Materials and Supplies,	297 85	
Accounts Receivable,	1,922 70	
Notes Payable,		\$5,600 00
Municipal Investment,		7,406 40
Reserve for Depreciation:		
Water Supply Structure,		2,107 65
Pumping Station Structure,		1,548 77
Pumping Station Equipment,		4,903 47
Mains,		12,248 52
Water Storage Equipment,		5,913 25
Services,		310 56
Hydrants,		386 14
Other Distribution Equipment,		36 60
Other Accrued Liability,		2 40
Profit and Loss,		16,719 04
	<hr/>	
	\$57,182 80	\$57,182 80

## FINANCIAL STATEMENT

Cash on hand January 1, 1946,	\$5,777 60
Total receipts,	5,116 72
Total,	<u>\$10,894 32</u>

## Disbursements

Pumping Station Operation and Maintenance,	\$762 75
Power Purchased,	1,036 88
Distribution Expense,	55 75
Commercial Supply and Expense,	182 29
General Office Expense,	335 00
General Expense,	9 00
Interest,	260 00
Notes,	1,200 00
Mains,	214 70
Material and Supplies,	156 93
Other Distribution Equipment,	1 27
Total,	<u>\$4,214 57</u>
Cash on hand January 1, 1947,	\$6,679 75
Uncollected water bills, year ending December 31, 1946,	<u>\$1,922 70</u>

Note: Water Rates, Regulations, Rules, etc., of the Town of Raymond, N. H., adopted October 9, 1923, Article No. 4: Any plumber or other person who shall make any alteration in, or addition to, any water pipe or fixture, except so far as a written permit therefor has been given by the Water Commissioners or Superintendent, shall be liable to a fine not exceeding twenty dollars (\$20.00).

There was a fifteen percent reduction in rates this year.

GEORGE H. GUPTILL,

EUGENE P. MAYNARD,

JOHN P. LITTLEFIELD,  
Water Commissioners.

Meeting of Water Commissioners last Monday of every month, 7:00 P. M.

**MEMORIAL DAY REPORT**

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## Cash received May 30, 1946:

From the Town,	\$800 00
From the sale of tickets,	337 50
From Memorial Fund,	250 00
From donations,	193 40
Total,	<hr/> \$1,580 90

## Expenditures

For the Band:	
To Mr. Clement Libby,	\$185 00
For the Entertainment:	
To George H. Hamid,	125 00
For the Banquet:	
To Mr. Germaine Boucher,	765 00
For the Orchestra:	
To Mr. Maurice Therrin,	50 00
For Flags:	
To Mr. Joseph Blake,	15 00
For the Plaques:	
To the Merchandise Marketers Co.,	399 90
For the Banner:	
To Imperial Decorating & Awning Co.,	20 00
To Nobert Sign Co.,	15 00
For Lettering on the Honor Roll:	
To Mrs. Jonathan Quimby,	6 00
Total,	<hr/> \$1,580 90

MILLARD A. LITTLEFIELD,  
Treasurer.

## ANALYSIS OF CHANGE IN NET DEBT

Fiscal Year Ending December 31, 1946

Net Debt, December 31, 1945,	\$5,339 49
Net Debt, December 31, 1946,	2,776 73
Net reduction in debt, year 1946,	\$2,562 76

## ASSETS

	Increase Year 1946	Decrease Year 1946	Decrease Net Assets
Cash,	\$72 73		
Bounties,	23 00		
Water Department, accounts receivable,		\$257 02	
Unredeemed Taxes,		27 72	
Uncollected Taxes,		3,751 00	
Other Items,	297 85		
Total,	\$393 38	\$4,035 74	\$3,642 36

## LIABILITIES

			Decrease Net Liabilities
School Appropriation, 1945-46,		\$2,215 26	
Dog Licenses,		976 20	
Special poll taxes due State of New Hampshire,		873 00	
Long Term Notes,		1,000 00	
Water Department, Long Term Notes,		1,200 00	
Other Items,	\$59 34		
Total,	\$59 34	\$6,264 46	\$6,205 12
Net Decrease in Liabilities, year 1946,			\$6,205 12
Net Decrease in Assets, year 1946,			3,642 36
Net Decrease in Debt,			\$2,562 76



**COMPARATIVE BALANCE SHEET**  
December 31, 1945, and December 31, 1946

ASSETS					
	1945	Total	1946	Total	
Cash on Hand:					
Town Treasurer,	\$5,049 50		\$4,219 88		
Water Dept., Treasurer,	5,777 60	\$10,827 10	6,679 75	\$10,899 63	
Accounts Receivable:					
Bounties,	3 00		26 00		
Water Accounts,	2,179 72	2,182 72	1,922 70	1,948 70	
Unredeemed Taxes,	409 55	409 55	381 83	381 83	
Uncollected Taxes,	10,979 60	10,979 60	7,228 60	7,228 60	
Material and Supplies,			297 85	297 85	
Total Assets,		\$24,398 97		\$20,756 61	
Net Debt,		5,339 49		2,776 73	
Grand total,		\$29,738 46		\$23,533 34	

**LIABILITIES**

Accounts Owed by Town:

School District Approp- riation,	\$11,786 26		\$9,571 00	\$9,571 00	
Dog Licenses,	976 20	\$12,762 46			
State of New Hampshire,					
Uncollected Polls,	1,176 00	1,176 00	303 00	303 00	
Temporary Loans,	8,000 00	8,000 00			
Long Term Notes,	1,000 00	1,000 00	8,000 00	8,000 00	
Long Term Notes of					
Water Department,	6,800 00	6,800 00	5,600 00	5,600 00	
George F. Blanchard,			56 94	56 94	
Other accrued liabilities,			2 40	2 40	
	\$29,738 46	\$29,738 46	\$23,533 34	\$23,533 34	

## TOTAL ABATEMENTS

From September 26, 1946, to October 22, 1946

	Special Polls	Regular Polls	Property Tax	Cash Collected and Credited Sept. 23 to Oct. 22, 1946
Year 1936 .....		\$138 00	\$27 80	
Year 1937 .....		152 00	44 85	
Year 1938 .....		152 00	118 44	
Year 1939 .....		190 00	47 24	
Year 1940 .....		148 00		
Year 1941 .....		100 00		
Year 1942 .....		106 00	15 40	
Year 1943 .....		62 00	4 12	
Year 1944 .....	\$87 00	58 00	145 04	
Year 1945 .....	162 00	108 00		\$784 00
Year 1946 .....		60 00		4,271 95
	<hr/>	<hr/>	<hr/>	<hr/>
	\$249 00	\$1,274 00	\$402 89	\$5,055 95
	1,274 00			
	402 89			
	<hr/>			
Total Abatements ...	\$1,925 89			

# **BALANCE UNCOLLECTED TAXES COMMITTED TO TAX COLLECTOR, OCTOBER 22, 1946**

	Bal. of Taxes Not Collected Sept. 26, 1946	Total Abate- ments Made Sept. 26 to Oct. 22, 1946	Cash Collected Sept. 26 to Oct. 22, 1946	Amount of Warrants Turned Over to New Collector Oct. 22, 1946
Amount of Year, 1936 ...	\$171 80	\$165 80		\$6 00
Year, 1937 ...	223 37	196 85		26 52
Year, 1938 ...	502 79	270 44		232 35
Year, 1939 ...	313 20	237 24		75 96
Year, 1940 ...	278 33	148 00		130 33
Year, 1941 ...	291 71	100 00		191 71
Year, 1942 ...	199 31	121 40		77 91
Year, 1943 ...	164 18	66 12		98 06
Year, 1944 ...	519 80	290 04		229 76
Year, 1945 ...	1,729 85	270 00	\$784 00	657 35
Year, 1946 ...	41,100 62	60 00	4,271 95	36,788 52
	<hr/>	<hr/>	<hr/>	<hr/>
	\$45,494 96	\$1,925 89	\$5,055 95	\$38,514 47
Total Abatements .....	\$1,925 89			
Cash .....	5,055 95			
Amount of Net Warrants	38,514 47			
	<hr/>			
	\$45,496 31			
Balance of Uncollected Taxes, September 26, '46	45,494 96			
	<hr/>			
Difference .....	\$1 35			

## **AUDITORS' REPORT**

We, the undersigned auditors for the Town of Raymond, N. H., have examined the accounts of the Selectmen, Trustees of Public Funds, Clerk, Trustees of Library, Tax Collector, Treasurer of Town and Water Department for the year ending December 31, 1946, and find them correctly cast and properly vouched.

ROBERT E. ECCLESTON,  
PHYLLIS A. GOVE,

February 14, 1947.

Auditors.

## DIVISION OF MUNICIPAL ACCOUNTING

## State Tax Commission

Concord, New Hampshire

November 18, 1946

Board of Selectmen  
Raymond, New Hampshire  
Gentlemen:

Submitted herewith is the report of an audit and examination of the accounts of the Town of Raymond which was made by this Division. This audit covered the fiscal year ended December 31, 1945, and the period from January 1st to September 26, 1946. Exhibits as hereafter listed are included as part of the report. The report is made up in three sections as follows:

Section I —Fiscal Year Ended December 31, 1945

Section II —Period January 1 to September 26, 1946

Section III—Statistical Tables Covering Ten-Year Period

## SCOPE OF AUDIT

Included in the examination and audit were the accounts and records of the Board of Selectmen, Treasurer, Tax Collector, Town Clerk, Trustees of Trust Funds, Municipal Court and Library. An audit was also made of the accounts of the Water Department for which a separate report has been rendered.

## FINANCIAL STATEMENTS

Comparative Balance Sheets—December 31, 1944, to December 31, 1945  
(Exhibit A)

Comparative Balance Sheets as of December 31, 1944, and December 31, 1945, as revised, are presented in Exhibit A. As indicated therein a decrease of \$5,149.83 in Net Debt took place during the year.

Comparative Statements of Appropriations and Expenditures—  
Estimated and Actual Revenues (Exhibits B and C)

Comparative statements of appropriations and expenditures, estimated and actual revenues for the fiscal year ended December 31, 1945, are presented in Exhibits B and C.† As indicated by the budget summary a net excess of actual over estimated revenues of \$26.39, plus a net unexpended balance of appropriations of \$1,241.36, resulted in a net budget surplus of \$1,267.75.

† These exhibits and others mentioned elsewhere are all on file and may be seen at the Selectmen's office.

**Reconciliation of Change in Net Debt: (Exhibit D)**

The factors which affected the change in the financial condition of the town during the year were as follows:

Net Debt—December 31, 1944,	\$10,489 32
Net Debt—December 31, 1945,	5,339 49
	<hr/>
<b>Decrease of Net Debt,</b>	<b>\$5,149 83</b>

**Analysis of Change in Net Debt  
Decreases**

Net Budget Surplus,	\$1,267 75
Reduction of Debt (Town),	1,000 00
Reduction of Debt (Water Department),	800 00
Decrease in Accounts Payable (Town),	250 00
Decrease in Cash (Water Department),	2,062 24
Other Items,	81 66
	<hr/>
	\$5,461 65

**Increases**

Decrease in Accounts Receivable, Water Department,	\$76 82
Decrease in Accounts Receivable, Town,	235 00
	<hr/>
	311 82

<b>Decrease of Net Debt,</b>	<b>\$5,149 83</b>
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**Summary of Receipts and Expenditures (Exhibit E)**

A summary of receipts and expenditures for the fiscal year ended December 31, 1945, made up in accordance with the uniform classification of accounts is included in Exhibit E.

**AUDIT PROCEDURE**

The accounts and records of all town officials charged with the custody, receipt and disbursement of public funds were examined and audited. Vouchers and cancelled checks were compared with supporting invoices and payrolls as well as entries in the books of record. Receipts were checked by source insofar as possible and totals of receipts and expenditures verified. Proof of the Treasurer's balance as of December 31, 1945, and September 26, 1946, is indicated in Exhibits F and N.



## TAX ACCOUNTS

The tax warrant and tax sales accounts of Collector Blanchard for the levies of 1936 to 1946, inclusive, were examined and audited. In many instances remittances by the Collector to the Treasurer were simply identified as "back taxes," with nothing to indicate as to whether such remittances were for taxes collected or tax sales redeemed. Because of this fact it was not possible to follow the usual procedure of balancing the "tax warrant" and "tax sales" accounts separately.

A summarized statement of the Tax Collector's accounts for the tax levies of 1936 to 1946, inclusive, as of November 6, 1946, after verification of all uncollected taxes, is included in Exhibit O. It is apparent from this that in reporting remittances of tax collections to the Treasurer oftentimes credit was given to the wrong year's tax levy. Hence we find for the eleven-year period, 1936 to 1946, a total deficit of \$1,378.77, which was offset by a total excess of \$1,201.98, making a net deficit of \$176.79. This net deficit was further reduced by a credit of \$130.67, on account of remittances not identified as to year of levy, making a net amount due from the Collector of \$46.12.

Verification was made by mailing notices directly to all taxpayers whose names appeared as delinquent accounts in the Collector's records. Seven hundred and ninety verification notices were sent out from this office under date of October 21, 1946.

The uncollected lists were gone over with the Board of Selectmen and taxes which had become uncollectible earmarked for abatement before the new warrants were made out for commitment to the Collector appointed to fill the vacancy caused by the resignation of former Collector George F. Blanchard.

Summary statements of the special poll tax account as of December 31, 1945, and September 26, 1946, are presented in Exhibits H and P, respectively.

## TOWN CLERK

The financial accounts and records of the Town Clerk were examined and audited. All funds received by the Town Clerk on account of the issuance of motor vehicle permits and dog licenses were properly accounted for through remittances to the Treasurer, fees retained or cash on hand.

## TRUST FUNDS

Savings bank books representing the principal and unexpended income of the trust funds were examined. A summary statement of trust fund principal and income as of December 31, 1945, is included in Exhibit J.

**TOWN OFFICERS' SURETY BONDS**

A list of the town officers, who are required by law to be bonded, together with the amounts of the bonds and the surety companies, for the year 1946, will be found in Exhibit M. No bonds for the trustees of trust funds were presented for examination.

**GENERAL COMMENTS****Board of Selectmen:**

The accounts and records of the Board of Selectmen, prior to the current year, were somewhat confused and inaccurate. This was particularly true relative to the classification of accounts and the preparation of financial reports. As an example the balance sheet for the fiscal year ended December 31, 1945, which appeared on page 15 of the printed annual report for that year, indicated cash in hands of treasurer of \$16,992.68. The treasurer's actual closing balance was \$5,049.55, so that the assets were over-stated and the net debt under-stated by the difference between these two amounts, or \$11,943.13. The larger amount represented the cash on hand at the beginning of the year rather than the closing balance.

**Treasurer:**

It is recommended that instead of issuing separate checks in payment of selectmen's orders, the treasurer countersign the orders thereby converting the orders into negotiable checks. The advantages of this method are:

- (1) The same serial number for both the order and check.
- (2) Elimination of the possibility of a difference in the name of payee or amount between the order and check.

The treasurer should indicate in the cash book the actual source of receipts, i. e., tax collector, town clerk, etc., instead of recording all such receipts as coming from the selectmen.

**Tax Collector:**

The longer time spent in making the audit than is usually the case in a town of comparable size was chiefly due to the condition of the tax collector's accounts. As heretofore stated, failure to credit remittances to the proper year of levy and to make a separation between "tax warrant" and "tax sales accounts" confused the records and delayed the completion of the audit. Dates of payment of taxes and redemptions from tax sales were oftentimes missing in the books of account. It was also impossible to tell how much interest was collected on redemptions as no segregation was made indicating this item separately.

The complete absence of any authorized lists of abatements over

the ten-year period further complicated matters. It is apparent that the selectmen, who are the only legally constituted officials with authority to abate taxes, have been lax in this respect and the matter has been more or less left in the collector's hands.

The newly appointed collector has been instructed as to the proper accounting procedure and reports incident to the collection of taxes and the redemption of tax sales.

#### Conclusion:

The provisions of Section 31, Chapter 211, of the Laws of 1939, require that this report or a summary of its essential features shall be published in the next annual town report. This letter of transmittal should be included in its entirety but the inclusion of Exhibits is optional.

We extend our thanks to the officials of the Town of Raymond for their assistance during the course of the audit.

Yours very truly,

HAROLD G. FOWLER, Director,  
Division of Municipal Accounting  
State Tax Commission

HERBERT E. HUNT, Auditor.

ALAN R. MATTHEWS,

NORMAN P. SCHAUER,

PAUL G. APOSTOLICAS,

Accountants.

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#### CERTIFICATE OF AUDIT

This is to certify that we have audited the accounts and records of the Town of Raymond for the fiscal year ended December 31, 1945, and the period from January 1 to September 26, 1946. In our opinion the Exhibits included herewith reflect the true financial condition of the town, together with the results of operations for the fiscal year ended December 31, 1945.

Respectfully submitted,

HAROLD G. FOWLER, Director  
Division of Municipal Accounting  
State Tax Commission

HERBERT E. HUNT, Auditor.

ALAN R. MATTHEWS,

NORMAN P. SCHAUER,

PAUL G. APOSTOLICAS,

Accountants.

EXHIBIT A  
TOWN OF RAYMOND

Comparative Balance Sheets  
December 31, 1944, and December 31, 1945

	Revised Balance Sheet December 31, 1944	Revised Balance Sheet December 31, 1945
<b>ASSETS</b>		
<b>Cash on Hand:</b>		
Town Treasurer,	\$16,992 68	\$5,049 50
Water Treasurer,	3,715 36	5,777 60
	<hr/>	<hr/>
	\$20,708 04	\$10,827 10
<b>Accounts Receivable:</b>		
Sale of Cemetery Lots,	\$88 00	
Sale of Deeded Property,	150 00	
Bounties,		\$3 00
Water Accounts,	2,256 54	2,179 72
	<hr/>	<hr/>
	2,494 54	2,182 72
Unredeemed Taxes,	420 06	409 55
Uncollected Taxes,	9,537 65	10,979 60
	<hr/>	<hr/>
Total Assets,	\$33,160 29	\$24,398 97
Net Debt,	10,489 32	5,339 49
	<hr/>	<hr/>
Grand Total,	\$43,649 61	\$29,738 46
	<hr/> <hr/>	<hr/> <hr/>
<b>LIABILITIES</b>		
Accounts Payable,	\$250 00	
<b>School District:</b>		
Appropriation,	\$11,396 26	\$11,786 26
Dog Licenses,	650 35	976 20
	<hr/>	<hr/>
	12,046 61	\$12,762 46
<b>State of New Hampshire</b>		
<b>Special Polls:</b>		
Uncollected,	753 00	1,176 00
Temporary Loans,	21,000 00	8,000 00
Long Term Notes,	2,000 00	1,000 00
Long Term Notes, Water		
Department,	7,600 00	6,800 00
	<hr/>	<hr/>
Grand Total,	\$43,649 61	\$29,738 46
	<hr/> <hr/>	<hr/> <hr/>

## Net Debt:

December 31, 1944,	\$10,489 32
--------------------	-------------

December 31, 1945,	5,339 49
--------------------	----------

Decrease, Net Debt,	<u>\$5,149 83</u>
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## EXHIBIT F

## TOWN OF RAYMOND

## Proof of Treasurer's Balance

December 31, 1945

Balance, January 1, 1945,	\$16,992 68
---------------------------	-------------

Receipts, Fiscal Year Ended December 31, 1945,	67,788 21
--	-----------

	<u>\$84,780 89</u>
--	--------------------

Expenditures, Fiscal Year Ended December 31, 1945,	79,731 39
--	-----------

Balance, December 31, 1945,	<u>\$5,049 50</u>
-----------------------------	-------------------

## Proof of Balance

Balance in Rockingham National Bank, as per

Statement December 31, 1945,	\$21,755 02
------------------------------	-------------

Less: Outstanding Checks,	19,096 68
---------------------------	-----------

	<u>\$2,658 34</u>
--	-------------------

Undeposited Cash,	2,391 21
-------------------	----------

	<u>\$5,049 55</u>
--	-------------------

Excess Cash,	05
--------------	----

	<u>\$5,049 50</u>
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## TOWN OF RAYMOND

65

## EXHIBIT O

## TOWN OF RAYMOND

Summary of Tax Collector's Accounts After Verification  
As of November 6, 1946

	Excess	Deficit
Levy of 1946,	\$1 30	
Levy of 1945,	27 37	
Levy of 1944,	250 74	
Levy of 1943,		4 14
Levy of 1942,	82 07	
Levy of 1941,		20 75
Levy of 1940,		34 05
Levy of 1939,		263 36
Levy of 1938,		140 93
Levy of 1937,		915 54
Levy of 1936,	840 50	
	<hr/>	<hr/>
	\$1,201 98	\$1,378 77
		1,201 98
		<hr/>
Net Deficit,		\$176 79
Remittances Account of "Previous Years" Not Identified as to Year of Levy,		130 67
		<hr/>
Net Amount Due Town from Collector,		<u>\$46 12</u>

TOWN OF RAYMOND

TABLE I

Comparative Balance Sheets

Ten-Year Period

ASSETS	1936	1937	1938	1939	1940	1941	1942	1943	1944	1945
Cash,	\$2,382 74	\$139 89	\$308 60	\$3,123 13	\$3,130 61	\$782 12	\$182 58	\$5,051 03	\$20,708 04	\$10,827 10
Accounts Receivable,	2,027 81	1,056 45	2,231 90	1,353 76	1,077 61	3,431 15	303 00	303 00	2,494 54	2,182 72
Unredeemed Taxes,	719 11	695 72	460 42	414 78	323 21	693 39	529 85	428 46	420 06	409 55
Uncollected Taxes,	5,442 71	6,060 72	5,600 64	5,846 42	7,360 28	6,260 15	5,906 25	5,790 52	9,537 65	10,979 60
Total Assets,	\$10,572 37	\$7,952 78	\$8,601 56	\$10,738 09	\$11,891 71	\$11,166 81	\$6,921 68	\$11,573 01	\$33,160 29	\$24,398 97
Net Debt,	31,866 43	31,368 46	28,848 35	27,029 06	29,153 69	26,188 59	25,153 01	20,746 60	10,489 32	5,339 49
Total Assets and										
Net Debt,	\$42,438 80	\$39,321 24	\$37,449 91	\$37,767 15	\$41,045 40	\$37,355 40	\$32,074 69	\$32,319 61	\$43,649 61	\$29,738 46
LIABILITIES										
Accounts Payable,	\$321 00	\$719 56	\$349 37	\$336 00	\$750 25	\$150 00	\$671 53	\$150 00	\$250 00	
Due School District,	8,917 80	8,574 70	8,534 28	9,031 15	9,695 15	6,898 66	9,703 16	10,769 61	12,046 61	12,762 46
State and Town Joint High-										
way Construction										
Account,						2,506 74				
Temporary Loans,	11,400 00	11,026 98	11,366 26	12,000 00	10,000 00	10,000 00	7,500 00	10,000 00	21,000 00	8,000 00
Long Term Notes										
Outstanding,	7,000 00	5,000 00	4,000 00	4,000 00	9,000 00	17,800 00	14,200 00	11,400 00	2,000 00	1,000 00
Long Term Notes										
(Water Department),										
Bonds Outstanding,	14,800 00	14,000 00	13,200 00	12,400 00	11,600 00				7,600 00	6,800 00
Due State of N. H.:										
Special Polls Uncollected,									753 00	1,176 00
Total Liabilities,	\$42,438 80	\$39,321 24	\$37,449 91	\$37,767 15	\$41,045 40	\$37,355 40	\$32,074 69	\$32,319 61	\$43,649 61	\$29,738 46

TABLE II

## TOWN OF RAYMOND

Statement of Indebtedness, Valuation and Taxes  
Ten-Year Period

Fiscal Year Ended:	Net Debt	Valuation	Taxes Assessed	Uncollected Taxes	Unredeemed Taxes	Average Local Tax Rate per \$100	Average State Tax Rate per \$100
January 31, 1937,	\$31,866 43	\$873,486 00	\$37,307 43	\$5,442 71	\$719 11	\$4 10	\$3 43
January 31, 1938,	31,368 46	879,540 00	35,586 65	6,060 72	695 72	3 88	3 41
January 31, 1939,	28,848 35	900,661 00	38,962 06	5,600 64	460 42	4 17	3 48
January 31, 1940,	27,029 06	919,677 00	38,052 05	5,846 42	414 78	3 98	3 45
January 31, 1941,	29,153 69	943,260 00	37,131 73	7,360 28	323 21	3 78	3 41
January 31, 1942,	26,188 59	936,785 00	36,661 12	6,260 15	693 39	3 76	3 35
January 31, 1943,	25,153 01	952,403 00	38,020 02	5,906 25	529 85	3 85	3 23
January 31, 1944,	20,746 60	952,717 00	40,489 94	5,790 52	428 46	4 12	3 03
December 31, 1944,	10,489 32	934,944 00	40,014 80	9,537 65	420 06	3 92	3 07
December 31, 1945,	5,339 49	976,411 00	45,554 67	10,979 60	409 55	4 30	3 26

TABLE III

## TOWN OF RAYMOND

Comparative Statement of Taxable Valuation and Taxes Assessed  
Ten-Year Period

Description	1936	1937	1938	1939	1940	1941	1942	1943	1944	1945
Land and Buildings,	\$740,535 00	\$741,646 00	\$746,232 00	\$757,378 00	\$759,475 00	\$755,755 00	\$767,975 00	\$774,948 00	\$739,805 00	\$747,904 00
Electric Utilities,	25,569 00	28,083 00	29,239 00	30,418 00	31,187 00	31,387 00	32,274 00	34,518 00	34,733 00	34,730 00
Mills and Machinery,	33,548 00	38,192 00	46,494 00	54,720 00	60,129 00	63,451 00	61,577 00	37,050 00	32,207 00	34,555 00
Growing Wood and Timber.										
Stock in Trade,	38,275 00	38,860 00	43,303 00	46,668 00	50,528 00	47,950 00	43,000 00	35,770 00	29,295 00	22,375 00
Horses,	3,835 00	4,100 00	3,690 00	2,935 00	2,745 00	3,140 00	1,940 00	2,440 00	33,690 00	43,085 00
Cows,	7,390 00	8,270 00	8,290 00	8,180 00	8,025 00	7,425 00	6,870 00	9,375 00	3,975 00	5,060 00
Oxen,				300 00			300 00	500 00	8,555 00	9,710 00
Other Neat Stock,	580 00	800 00	215 00	135 00	540 00	685 00		920 00	500 00	500 00
Sheep,	195 00	253 00	314 00	150 00	480 00	340 00	238 00	480 00	570 00	900 00
Hogs,	125 00	125 00	200 00	200 00	200 00	50 00	200 00	250 00	414 00	632 00
Fowls,	10,334 00	11,732 00	11,282 00	10,160 00	12,674 00	18,484 00	16,650 00	20,935 00	245 00	
Furbearing Animals,	175 00	320 00	380 00	250 00	190 00	150 00	270 00	385 00	20,650 00	26,270 00
Portable Mills,	3,200 00	1,250 00	1,150 00		10,000 00			1,200 00	1,175 00	960 00
Wood and Lumber,	6,876 00	2,814 00	6,912 00	4,913 00	3,657 00	5,168 00	17,971 00	31,816 00	1,900 00	3,100 00
Gasoline Pumps and Tanks,	2,849 00	3,095 00	2,960 00	3,270 00	3,430 00	2,800 00	2,330 00	2,130 00	15,300 00	44,200 00
Locks and Canals,									2130 00	2,430 00
	\$873,486 00	\$879,540 00	\$900,661 00	\$919,677 00	\$943,260 00	\$936,785 00	\$952,403 00	\$952,717 00	3,800 00	
Tax Rate per \$100,	\$4 10	\$3 88	\$4 17	\$3 98	\$3 78	\$3 76	\$3 85	\$4 12	\$934,944 00	\$976,411 00
Property Taxes,	\$35,812 93	\$34,126 15	\$37,557 56	\$36,585 55	\$35,655 23	\$35,223 12	\$36,667 52	\$39,251 94	\$3 92	\$4 30
National Bank Stock Taxes,	4 50	2 50	2 50	2 50	2 50	50 00	50		\$36,649 80	\$41,985 67
Poll Taxes:										
Regular Polls at \$2,	1,490 00	1,458 00	1,402 00	1,464 00	1,474 00	1,388 00	1,352 00	1,238 00	1,304 00	1,382 00
Special Polls at \$3,									2,061 00	2,187 00
Total Taxes										
Assessed,	\$37,307 43	\$35,586 65	\$38,962 06	\$38,052 05	\$37,131 73	\$36,661 12	\$38,020 02	\$40,489 94	\$40,014 80	\$45,554 67

# Births Registered in the Town of Raymond for the Year Ending December 31, 1946

Date of Birth	Name of the Child (if any)	Name of Father			Maiden Name of Mother	Birthplace of Father	Birthplace of Mother
		Sex	Liv. or Stillborn	No. of Child	Color		
1946							
Jan. 13	Frances Ellen	F	L	3	All White	St. Johnsbury, Vt.	Boston, Ms.
19	Minnie Ella	F	L	3		Epping	Madison
Feb. 17	Cynthia Jean t	F	L	1		Laclair, Wis.	S. Ashburnham, Ms.
Mar. 3	Robert Parker	M	L	2		Taunton, Ms.	Brighton, Ms.
	Dennis D.	M	L	3		Whitefield	Raymond
19	Gail Sharon	F	L	2		Raymond	Waterville, Me.
31	John Fred	M	L	3		Raymond	Fremont
31	Gloria Jean	F	L	3		Raymond	Newburyport, Ms.
Apr. 6	Harold Bruce	M	L	3		Raymond	Raymond
10	Ronald	M	L	3		Somerville, Ms.	Boston, Ms.
10	Russell	M	S	2		Laconia	Boston, Ms.
23	Thos. Fred'k	M	S	3		Czechoslovakia	Bruning, Neb.
May 20	Lynn Etta	F	L	1		Berwick, Me.	Malden, Ms.
30	Irvin Ray	M	L	1		Raymond	Raymond
June 13	Beverly Jean	F	L	6		Raymond	Hanover
July 4	Ronald Frank	M	L	1		Alvina L. Rock	Fremont
30	Robert Harding	M	L	4		Hampton Falls	Belmont
Aug. 5	Betty Jane	F	S	1		Hopkinton	West Epping
	Betty Ann	F	S	1		Hopkinton	West Epping
5	Susan Hopkins	F	L	2		Haverhill, Ms.	Haverhill, Ms.
15	Reynald H'bert	F	L	6		Barre, Ms.	Barre, Ms.
24	Sandra Frances	F	L	2		Raymond	Londonberry
Sept. 8	John Herman	M	L	1		Raymond	Raymond
8	Gordon An'ron	M	L	1		Londonberry	Kenington
14	Royal Lincoln	M	L	5		Raymond	Paris, Tenn.
29	Joyce Elaine	F	L	1		Whitingham, Vt.	Peterborough
Oct. 12	Gary Phillip	M	L	6		Liberty Hill, La.	Raymond
13	Ruth Ellen	F	L	1		Lynn, Ms.	Exeter
27	Deborah Lee	F	L	1		Raymond	Manchester
27	Betty Mae	F	L	4		Raymond	Fremont
28	Janice Rae	F	L	1		Lyndeboro	Randolph, Vt.
Nov. 28	Donald Roland	M	L	3		Bath, Me.	Derry
16	Regina Nabel	F	L	3		E. Deering	Manchester
						Raymond	Manchester



# Marriages Registered in the Town of Raymond for the Year Ending December 31, 1946

Date of Marriage	Place of Marriage	Name and Surname of Groom and Bride	Age in Years			Occupation of Groom and Bride	Place of Birth of Each	Name of Parents	Name, Residence and Official Station of Person by Whom Married
			Sim.	Div.	Wid.				
1946 Jan. 26	Fremont	Clyde E. Bishop Glenna M. Maynard	22	S			Raymond	Elwyn S. Bishop Violet Stackhouse	Rev. W. F. Shannon Fremont
Feb. 13	Raymond	Hallie J. Fields Fleda M. Church	23	S			Raymond	Harry M. Maynard Marion E. Bonite	Rev. Chas. W. Frye Raymond
15	Epping	James F. Collins Jean A. Nye	21	S			Lyndeboro	Harrison H. Fields Annie M. Stearns	Rev. J. E. Vaccarest Epping
17	Raymond	Arthur G. Brown Virginia K. Harrison	14	S			Randolph, Vt.	Fred L. Church Beatrice H. Ward	Rev. Chas. W. Frye Raymond
Mar. 5	Fremont	Francis O. Wallace Arlene M. McIntosh	25	S			N. Bedford, Ms.	Francis K. Collins Kathleen Phelan	Rev. W. F. Shannon Fremont
23	Manchester	Robert E. Vincent Mary A. Brown	25	S			Long Is., N. Y.	Charles H. Nye Ruth G. Gregory	W. M'Carthy, J. P. Manchester
26	Epping	Irvin E. Hutchins Ruth R. Raymond	28	S			Raymond	Arthur G. Brown Esther F. Miles	Rev. G. W. Douglas Epping
			25	D			Lynn, Ms.	Frank H. Howland Catherine Doyle	
			21	S			Raymond	Edward O. Wallace Florence M. Young	
			18	S			Derry	Raymond S. McIntosh Mary F. Gagnon	
			22	S	Army		Manchester	Emery Vincent Yvonne Lamarche	
			21	D	Shoe Wkr.		Raymond	Everett Smart Annie McGall	
			19	S	Navy		Concord	Algernon Hutchins Vera M. Hill	
			19	S	Shoe Wkr.		Raymond	William Raymond Gertrude Germaine	



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# Marriages Registered in the Town of Raymond—Continued

Date of Marriage	Place of Marriage	Name and Surname of Groom and Bride	Age in Years		Occupation of Groom and Bride	Place of Birth of Each	Name of Parents	Name, Residence and Official Station of Person by Whom Married
			Sim.	Div., Wid.				
1946 June 30	Deerfield	Clarence Hilton	70	W	Dairy Mch.	Nova Scotia	Amos Hilton	Rev. C. V. Smith Hyde Park, Ms.
		Greece M. Smith	59	W	Shoe Wkr.	Milton Mills	Miriam Crosby Frank J. Hurd	
July 19	Epping	Bertrand C. Dionne	26	S	Shoe Wkr.	Epping	Cora B. Jennesa Stanious Dionne	Rev. J. E. Vaccarest Epping
		Cath'ine M. Paquette	21	S	Shoe Wkr.	Raymond	Mary Jacques Andrew J. Paquette	
Aug. 4	Raymond	William A. Jensen	24	S	Machinist	Chester	Arthur T. Griffin Holger Jensen	Rev. Chas. W. Frye Raymond
		Lois S. Cope	21	S	Bank Clerk	Exeter	Bertha Jensen Curtis Cope	
10	Concord	Thos. J. McGall	45	S	Lumbering	Raymond	Harriet Dudley Joseph McGall	Rev. W. R. Thornton Concord
		Ruth M. Ladd	40	D	Teacher	Raymond	Abraham Ladd Ruth V. Messer	
10	Raymond	Clinton I. Carter	43	S	Pianist	Ellot, Me.	Chester C. Carter Helen Leach	Rev. J. T. Holman St. George, Me.
		Gertrude V. Smith	22	S	Christian Wk.	Jam. Plain, Ms.	Donald A. Smith Laydia W. Howes	
31	Chester	Oliver M. Healey	22	S	Carpenter	Raymond	Charles M. Healey Bessie C. Brown	Rev. R. H. Cowen Chester
		Natalie S. Robertson	20	S	Waitress	McLrose, Ms.	George Robertson Lucy O. Shattuck	
Sept. 5	Whitefield	Frank O. Ostrander	22	S	Hotel G. Man	Peaskill, N. Y.	Christ' Ostrander Jessie Cockerline	Rev. J. Hathaway Whitefield
		Frances G. Sheffield	21	S	Waitress	Medford, Ms.	Jos. F. Sheffield Mary A. Moore	



# Deaths Registered in the Town of Raymond for the Year Ending December 31, 1946

Date of Death	Place of Death	Name and Surname of Deceased	Age in Years	Mos.	Days	Place of Birth	Sex	Color	Sim., Mar., Wid.	Occupation	Name of Father	Maiden Name of Mother
1945												
Dec. 26	Exeter	Cora C. Peach	14	6	9		F		M	Housewife	Richard H. Salkins	Mary E. Bates
1946												
Jan. 21	Exeter	Marion R. Andrews	43				F		M	Housewife	Mose Counter	Alice Counter
28	Hampton F.	Harry M. Greene	66	1	17		F		M	Auditor	Martin E. Greene	Mary E. Jacques
Feb. 6	Raymond	John R. Driver	78	7	25		M		S	Retired	John Driver	Not Known
7	Raymond	Susie B. Hilliard	65	8	21		M		S	Housewife	Geo. N. Towle	Lucia A. Campbell
Mar. 16	Raymond	Ralph Willoughby	47	23		Pepperell, Ms.	M		M	Garage Prop.	Judson Willoughby	Dora Good
20	Fremont	Melzer Stevenson	69	3	23	Fremont	M		M	L'ber Surveyor	George Stevenson	Mary J. Brown
Apr. 10	Exeter	Russell Robinson				Exeter	M		M	Infant	Ernest M. Robinson	Mildred Armstrong
14	Exeter	Ronald Robinson				Exeter	M		M	Infant	Adelbert Wells	Evelyn Riley
19	Raymond	Cyril H. Wells	46	9	2	Fall Riv., Ms.	M		M	Retired	Benjamin Liston	Agnes Fisher
29	Raymond	Albert H. Liston	47	3	10	Dunbar, Pa.	M		M	Chick Farm.	Aaron D. Towle	Nellie Cunningham
June 1	Raymond	John D. Towle	67	11	6	Raymond	M		M	Shoe Wkt.	Elwin Mills	Sarah Davis
3	Exeter	Arthur E. Mills	68	6	11	Saugus, Ms.	M		M	Lumberman	Benjamin Vatcher	Fannie Webster
7	Exeter	Ralph L. Vatcher	20	13			M		S	Farmer	Ervin E. Hutchins	Ruth Raymond
23	Exeter	Ervin R. Hutchins	20	23		Exeter	M		M	Infant	Jeremiah Woodman	Mary P. Clough
July 2	Raymond	Jas. B. Woodman	88	11	1	Alton	M		M	Farmer	Henry Richard	Hannah Taylor
12	Raymond	Leonard P. Guphill	45	3	24	E. Hartford, Ct.	M		M	Farmer	George H. Guphill	Nellie True
14	Raymond	Betty J. Archibald	55	14		Exeter	M		S	Carpenter	George W. Archibald	Bessie A. Rollins
Aug. 5	Exeter	Betty A. Sherman	2	2	3	Exeter	F		M	Infant	Chester E. Sherman	Avis Tarbox
18	Exeter	Kenneth F. Swain	48	1	10	Lynn, Ms.	F		M	Insurance	Frank E. Swain	Mary Foster
Sept. 13	Raymond	Henry Nowell	86	5	11	Raymond	M		M	Farmer	Andrew Nowell	Julia Gilman
Dec. 13	Raymond	Eva Geldart	60			Nova Scotia	F		S	Not-Known	Not Known	Not Known











